CITY OF LEESBURG
ADMINISTRATIVE PROCEDURES

SUBJECT: Asset Management Procedures	
EFFECTIVE DATE: October 1, 2008 **DRAFT PENDING REVIEW** **DATE OF LAST REVISION: 7/1/2009**	**APPROVED BY:** **FINANCE DIRECTOR**

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LEESBURG
The Lakefront City

PURPOSE:

These instructions are for implementing the Asset Management (AM) policies and are to be followed unless an exemption is provided from the purchasing manager/property administrator (PM) or the finance director (FD). The exemption request and approval must be in writing or via e-mail.

> **NOTE:** *"Policy" is not repeated in these "procedures." A complete understanding of the AM environment requires knowledge of both the policy and procedure documents.*

SCOPE:

These procedures apply to all city "property" as defined in the Asset Management Administrative Policy.

REFERENCES:

City of Leesburg Administrative Policy
City of Leesburg Charter Article II – 28(i)

OFTEN USED ACCRONYMS:

FD – Finance Director
CD – Custodian Delegate
PA – Property Accountant
PM – Purchasing Manager/Property Administrator
AM – Asset Management
PC – Primary Custodian
SC – Secondary Custodian
COL – City of Leesburg

FORMS:

Individual asset or real property
Asset/Property Tracking Form

Multiple assets
COL-1   Asset/Property Receipt Tag Ledger
COL-9   Property Lost/Stolen Affidavit

E-MAILS:

⚠ E-mails related to AM activity should be mailed to the "Purchasing Manager" or the "Property Accountant" Outlook account

Tracking and locating documents associated with property is a challenge. E-mail is searchable, readily available and can be maintained for an indefinite period of time. For these reasons, communications with the PA should be in the form of E-mail instead of fax or traditional mail.

Documents should be scanned and attached to the E-mail. If scanning capability is not available, the documents may be interoffice mailed to the PA with a copy of the original E-mail attached.

The subject line of each E-mail should briefly describe the purpose of the E-mail. Each activity defined in these procedures specifies the text that should be reflected on the subject line (i.e. new asset, transfer, or move).

DEFINITIONS: Property Location – Location Codes (additional codes available in the system)	Property location is defined as the actual location the property is being stored and/or used. This location will display which division of the department will be assigned the capital asset. On occasion, an asset may be moved to another location within a specific department for a special project. If the move is going to be of a more permanent nature, beyond a specific project, a Transfer of Property form should be completed.

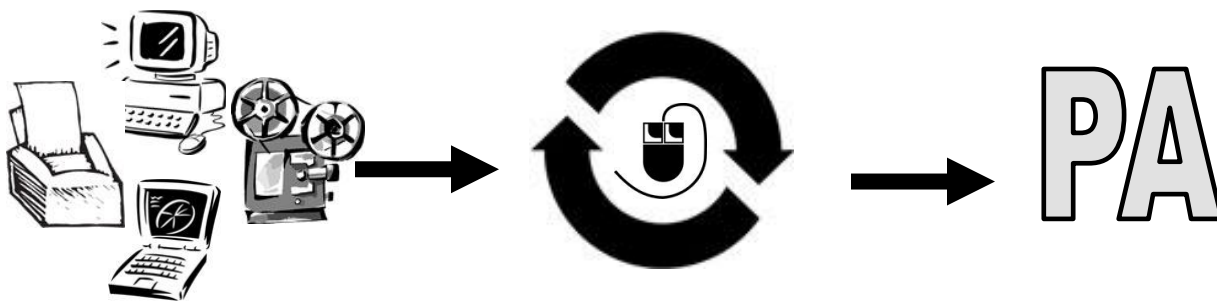| Location Code	Description
ACCT	Accounting
AIRPT	Airport
BABE	Babe Ruth Baseball Field
BLDG	Building Department
DABNEY	Dabney Pool
ECON	Economic Development
ELSVA	Electric Service Area
ELYD	Electric Yard
ELWRHS	Electric Warehouse
FDOT	Public Works FDOT Building
FLEET	Fleet Maintenance
FRADM	Fire Administration Office
FRAPT	Fire Airport
FRGRF	Fire Griffin Road
FROKA	Fire Okahumpka
GASADM	Gas Administration Office
GASGAR	Gas Garage
GASWHS	Gas Warehouse
KRIST	Kristen Street
LIADM	Library Administration
LNDFL	Landfill Site
MARINA	Venetian Cove Marina
MIS	Management Information Systems (IT)
MOC	Municipal Operations Center Property Disposal
PAT	Pat Thomas Field
PLADM	Police Administration Office
PLAN	Planning/ Zoning
PURCH	Purchasing
PWADM	Public Works Admin Office
PWYMTP	Public Works Yard
RECADM	Recreation Admin Office
RECMNTB	Recreation Maintenance Barn
ROGER	Rogers Park
SLEEP	Sleepy Hollow
SLWAST	Solid Waste
STORM	Storm Water Property Disposal
STREET	Streets & Sidewalks
TENNIS	Tennis Courts
VENETN	Venetian Gardens
WSVA	Property Disposal Service Area
WWADM	Waste Property Disposal Admin Office
WWSVA	Waste Property Disposal Service Area
WWTPLT	Waste Property Disposal Plant
WWTSPF	Waste Water Property Disposal Spraysite

Property Disposal – Disposal Codes	Property that is disposed must be updated in the system to reflect the method of disposal. Valid disposal methods are:	

Status Code	Description
SOLD	Payment has been received for the item.
TRADED	Traded in to buy another.
LOST	The item has been approved by FD to be disposed in Asset Management. The item cannot be found and remains in the inventory for one fiscal year.
STOLEN	The item has been approved by FD to be disposed in the system.
ABANDO	The item has no value and has been abandoned. The item has been approved by FD to be disposed in the system.
DON	The item was donated to another government agency, or school, or a non profit agency.
AUC	The item was sold at auction.
SCRAP	This is junk Property Disposal. This item was placed in a department trash.
SALV	The item has little or no value.
RET	The item is no longer of value and has been retired from use.
ACC	This item was damaged or spoiled due to acts of nature or some accident.
CANN	This item has been cannibalized or destroyed and is no longer used.
OTHER	Other disposal method.

Property Inventory Decal with Asset Id Number	A 1" x 2 5/8" white vinyl adhesive decal imprinted with a unique number and titled "City of Leesburg." Items with these tags are recorded in the Asset Management File.
Property Inventory Decal without Asset Id number	A 1" x 2 5/8" white vinyl adhesive decal imprinted with "City of Leesburg." These tags do not contain a unique number. Items with these tags are not recorded in the Asset Management File but may be inventoried.
Asset Id/ Property Inventory Number	A unique number used to identify property that is usually affixed to the property item by way of an adhesive decal or a tag. The property inventory number is the primary identifier for each property item in the Asset Management File.
Special Property Inventory	An inventory of all or a portion of the department's property inventory performed at a time other than the annual inventory period.
Surplus Property	Property that is no longer useful or needed by the department becomes surplus property.
Tangible Property	Refer to the definition for "Property."

Property Acquisition	
Activity	**Action**
DELIVERY of property 	⚠ *Complete the Asset/Property Tracking form and forward it to the PA within two working days of delivery.* . 1. Purchases made in an element Code "61xxxx" are routed through the PM for approval. 2. Property to be housed in a location other than purchasing warehouse (i.e. Fleet vehicles or IT) may be delivered directly to the receiving location. When property is <u>delivered to a location outside of the warehouse</u>, the associated CD is responsible for advising the PA within two working days of delivery. The following actions should occur: a. The CD provides a copy of the delivery documentation via E-mail to the PA. b. The PA locates a copy of the purchasing documentation. If the purchasing documentation has not been received, the PA requests the paperwork from the CD or his/her designee. c. The PA assigns a tag. d. The PA completes the ledger, attaches the requested number of tags to the ledger, updates the online Property Tag Log (spreadsheet) and emails the ledger and tag number to the CD and a copy of the ledger to the PM to advise asset management has been updated. e. The PM saves a copy of the ledger. f. Upon receipt of the ledger and tags, the CD affixes the tags to the items, completes the ledger and then E-mail the completed ledger to the PM and the PA to attest that the items have been tagged. <u>NOTE ON CARS, LAWN MOWERS, AND OTHER ITEMS NOT SUITABLE FOR A PHYSICAL TAG:</u> Items not suitable for a property tag will be assigned an inventory number. The PA will document the assignments and will provide an asset identification number instead of the actual tag. Fleet will provide the City identification number to the property administrator or PM and the PA.

Property Acquisition	
Activity	**Action**
Receipt of **DONATED, LEASED, SURPLUSED, or EXCHANGED** property	*Asset/Property Tracking Form* 1. The associated CD completes an Asset/Property tracking form accompanied by the appropriate documentation and submits it to the PM. The subject line of the E-mail should read "Receipt of xxx Property." In place of xxx, insert "Donated," "Leased," "Surpluses," or "Exchanged" to reflect how the property was given to the department. 2. The PM forwards a copy of Property Receipt form to the PA. 3. The PA updates asset management.

	Property Transferred/Moved
Activity	**Action**
Property is being **TRANSFERRED** to another **DEPARTMENT** *within* CITY or is being **MOVED** to another **LOCATION** **Dept Code A** ⬇ **Dept Code B** **Location A** ⬇ **Location B**	*Asset/Property Tracking Form* 1. Once the transfer and/or move has occurred, the CD completes a Asset/Property Tracking Form and E-mails it to the PM. The subject line of E-mail should read *"Property Transfer/Move."* NOTE: There are two versions of the *Asset/Property Tracking Form*: **One asset** – Use this form if one item is being received into the department or transferred to another department/division. **Multiple assets** – Use this form if multiple items are being received into the department or transferred to another department/division. 2. The PM or the CD forwards a copy of Asset/Property Tracking Form to the PA. 3. The PA updates asset management. 4. Property that is no longer in use or of use, complete a Asset/Property Tracking Form to transfer the asset to IT or the warehouse.

Disposal of Property	
Surplus Property	
Activity	**Action**

DISPOSAL TEST	The surplus path can move the item into the Information Technology Equipment path first or move the item through the steps to formally remove the item from the department's inventory and premises.
	
	Test: If the answer to any of the following questions is "YES," the item should flow through the IT Department first. Then follow quickly to the purchasing manager/administrator.
	
	1. Is the item a:
	  monitor,
	  desktop PC,
	  laptop, notepad or other portable PC,
	  server,
	  projector,
	  peripheral (PCI cards, memory),
	  mouse,
	  keyboard,
	  speaker, or
	  PC carrier.
	
	2. Does the item contain digital data, a memory card, or software?
	
	If the answer to **either** of these questions is YES, proceed to IT Department.
	
	If the answer to **both** of these questions is NO, proceed to PM.
	
	NOTE ABOUT PHONES and PERSONAL DIGITAL ASSISTANTS (PDA's):
	Phones and PDA's are not routed through the PM. They are managed through the IT Department.

Disposal of Property

DISPOSAL PATH – *To Information Technology*

Activity	Action
Item to be transferred to the **IT Department**	⚠ *Only items that have met the PROPERTY DISPOSAL Test (described on the previous page) should follow the PROPERTY DISPOSAL Program. Contact the PM if you are not sure if an item qualifies.* ⚠ *Non-inventoried items do not require an Asset/Property Tracking form. They may be given to an IT support team member.* 📄 *Asset/Property Tracking Form* 1. The CD completes an Asset/Property Tracking Form and E-mails it and any other applicable documents. Subject line of the E-mail should read *Surplus Property Disposal.* 2. The E-mail with documents attached is sent to helpdesk@leesburgflorida.gov and copies the PA. 3. The Help Desk will generate a work order and route the request to the desktop support personnel. 4. The desktop support personnel will coordinate pickup of the item with the CD. 5. The property will then be taken to a property disposal storage area for processing through the property disposal process. 6. Once the property has been removed by desktop support, the CD updates the Asset/Property Tracking Form and E-mails a copy to the PA. 7. The PA updates Asset Management to reflect the property Disposal.

Disposal of Property	
DISPOSAL PATH – *To Property Administrator*	
Activity	**Action**
DISPOSAL METHOD	The steps to disposing of property differ depending on what has happened to the item or what is going to happen to the item. Locate the method of disposal below that best describes what is going to happen, or has happened, to the item and follow the associated action. • Surplus Recycle • Donation • Salvage/Scrap • Cannibalized • Sold • Traded • Lost • Stolen • Destroyed (casualty loss) • Abandoned

Disposal of Property	
Activity	**Action**
Item to be disposed via **DONATION** Reporting property that is being donated to: • a school, • a state agency, or • non-profit 501(c) 3 entity.	*Asset/Property Tracking Form* 1. The CD completes a Asset/Property Tracking Form and E-mails it and any other applicable documents to their SC. The subject line of the E-mail should read *"Surplus Property – Donation."* 2. Upon the SC's approval, the SC forwards the E-mail with documents attached to the PM. 3. The PM will provide a property sold or disposed report to the City Manager and City Commission quarterly. 4. The PM personally removes the property tag and coordinates with the CD the proper exit of the item. The PM forwards the Asset/Property Tracking Form, with documents attached, to the PA. 5. The PA updates asset management to reflect the property as surplus.

Disposal of Property	
Activity	**Action**
Item to be disposed

Reporting property that will be placed in a trash container.

 | ⚠ *The following actions must occur prior to an item being disposed of in a trash container. If an item is disposed of prior to these actions, the item will be considered lost/stolen and an affidavit will be required for the item.*

📄 *Asset/Property Tracking Form*

1. The CD completes a Asset/Property Tracking Form and E-mails it and any other applicable documents to their PM. Subject line of E-mail should read *"Surplus Property - Trash".*

2. The PM will provide a property sold or disposed report to the City Manager and City Commission quarterly.

3. The PM personally removes the property tag and coordinates with the CD the proper exit of the item. The PM forwards the *Property Disposal* form, with documents attached, to the PA.

4. The PA updates asset management to reflect the property as surplus in asset management. |

Disposal of Property	
Activity	**Action**
Item **SOLD or TRADED** Reporting property to be sold or auctioned. **SOLD** **Auction Today**	⚠ *Property must be transferred to purchasing to the PM prior to an item being sold or traded.* ⚠ *If the property is traded the paperwork for the replacement item should be processed (tagged/inventoried) according to the "purchase" procedures defined in this document.* 📄 *Asset/Property Tracking Form* 1. The CD completes a Asset/Property Tracking Form and E-mails it and any other applicable documents to the PM. Subject line of E-mail should read *"Surplus Property – To be Sold/Traded."* 2. Upon the PM's approval, the CD forwards the E-mail and attached documents to the PM. 3. The PM will provide a property sold or disposed report to the City Manager and City Commission quarterly. 4. The PM personally removes the property tag and coordinates with the CD the proper exit of the item. The PM forwards the *Property Disposal* form, with documents attached, to the PA. 5. The PA updates asset management to reflect: SOLD or AUCTION property.

Disposal of Property	
Activity	**Action**
Item is a **CASUALTY LOSS** Reporting property that has been damaged beyond repair or use due to accident, fire, hurricane, or other cause.	▤ *Asset/Property Tracking Form* 1. The CD completes a Asset/Property Tracking Form and E-mails it and any other supporting documents to the PM and copies their SC. Subject line of E-mail should read *"Surplus Property – Casualty Loss."* 2. The PM personally removes the property tag (if possible) and coordinates with the CD on the proper exit of the item. 3. The PM forwards the E-mail, with documents attached, to the PA. 4. The PA updates asset management to reflect the property as surplus in asset management.

Property is **LOST (Missing)**

Activity	Action
Item is **LOST** Reporting property that cannot be found. (image of LOST DOG poster)	(icon) Property Lost/Stolen Affidavit ***SPECIAL NOTE ON LOST PROPERTY:*** Lost property will remain in inventory for two consecutive inventories and should continue to be looked for throughout the department. During the second inventory within the current fiscal year which the item is not found, the PM submits the appropriate paperwork to Finance to request the item be removed from active inventory. 1. When property is determined "lost," the CD completes a *Lost/Stolen Affidavit* and E-mails it to their PC or SC. Subject line of the E-mail should read "*Lost Property.*" 2. The PM forwards the E-mail, with documents attached, to the PA. 3. The PA updates asset management to reflect "LOST-mm/dd/yy" (the discovery date specified on the affidavit should be disposal date.) This step will remove the item from the active inventory list. The PA E-mails the updated *Lost/Stolen Affidavit* to the Risk Manager for information purposes. 4. If a "lost" item is found: • the CD composes an E-mail stating the item number(s), date found, location found and any additional information for documentation purposes, with an E-mail subject line of "*Lost Item Found*" and forwards the E-mail to the PM. • the PM then updates their records and forwards a copy of the E-mail to the PA, and • the PA removes the "LOST-mm/dd/yy" comment from the property unique field in asset management (if item has been surplused the PA restores the item according to asset management procedures).

Property has been STOLEN	
Activity	**Action**

Item has been
 	
STOLEN
 	
Reporting property that has been stolen.
	🗐 Police Report
	
	🗐 Property Lost/Stolen Affidavit
	
	1. Property that has been stolen requires a police report to be completed immediately upon discovery of the item being stolen.
	
	2. The CD completes a property *Lost/Stolen Affidavit* and E-mails it and a scanned copy of the police report to the PM. The subject line of the E-mail should read "*Stolen Property.*"
	
	3. The PM reviews the documents and forwards them to the Risk Manager.
	
	4. The PM forwards the E-mail, with documents attached, to the property accountant.
	
	5. The PA updates asset management to reflect:
	  • "STOLEN-mm/dd/yy" in the property unique field (the discovery date specified on the affidavit should be entered in place of mm/dd/yy)
	
	6. The purchasing accountant submits a request to the Risk Manager for approval to remove the item from inventory.
	
	7. Once the Risk Manager approves the request, the PA updates asset management
	
	8. If a "stolen" item is recovered:
	  • the CD composes an E-mail stating the item number(s), date and location recovered and any additional information for documentation purposes, with an E-mail subject line of "*Stolen Item Recovered,*" and forwards the E-mail to the PM with a copy to the Risk Manager,
	  • the PM updates their records and forwards a copy of the E-mail to the PA, and the PA restores the item and forwards the E-mail to the Risk Manager to advise asset management has been updated.

Use of IDENTIFICATION TAGS, STICKERS and DOTS

Activity	Action
Tagging **INVENTORIED** Property 123456	⚠ *Inventory tags should not be removed without following proper procedures!* <table><tr><td>CITY OF LEESBURG ***** property inventory number *****</td></tr></table> 1. Property that qualifies to be inventoried (see definition of "property") will be identified with it's property inventory number physically attached or marked on the item. Exemptions for items whose value or utility would be significantly impaired by the attachment or inscription of the inventory number are exempt from the physical marking (see "Property EXEMPT from Marking" below for information on exemptions). 2. The primary method of identification is a property inventory tag. If a tag is not possible, the asset Id number may be marked with a permanent marker or engraved. 3. The placement of the tag or asset Id number should allow it to be easily found but not hurt the appearance of the item. Consideration should be given to the intended use of the item and the probability that the marking could be destroyed by wear, vandalism or routine maintenance. Tags should be affixed to the item in a place that allows it to be easily seen. **Property EXEMPT from Marking:** Any property item whose value or utility would be significantly impaired by the attachment or inscription of the property identification number is exempt from the requirement for physical marking. A request for exemption must be approved by the PM. The PM must ensure that the department's property records contain sufficient descriptive data to permit positive identification of such items.

ANNUAL *and* SPECIAL *inventories*	
Activity	**Action**
Performing **ANNUAL** and **SPECIAL** Inventories	1. A complete inventory is performed on an annual basis. The inventory dates are set by the PA. 2. The inventory is performed by each PA with assistance from the CD. 3. Inventories will be performed manually and must be conducted by the PA and the PC or his/her designee. 4. The PA will coordinate the activity related to each annual and special inventory.